

Alphabetic 61

GREAT BRITAIN	HIGHMONGER LANE MIDDLESBROUGH GARROW-IN-FURNESS	LONDON E.C. YORK CARDIFF	SWANSEA, LEEDS DARLINGTON	GLASGOW
CANADA	MONTREAL	WINNIPEG	MOOSE JAW	VANCOUVER
UNITED STATES OF AMERICA	NEW YORK BOSTON PHILADELPHIA WASHINGTON NEW ORLEANS.	PITTSBURGH CHICAGO MILWAUKEE ST LOUIS	KANSAS CITY ST JOSEPH ST PAUL MINNEAPOLIS	SALT LAKE CITY SPOKANE PORTLAND SAN FRANCISCO
FRANCE EGYPT	PARIS CAIRO.	ALEXANDRIA.		

FT.

W.B. PEAT & Co.

SIR W.H. PEAT
G. B. NANCARROW
F. M. BAIN
J. A. FORSTER
R. B. PETRE
W. H. PEAT

Private

125, Ramsden Square,

Barrow-in-Furness 25th March 1914.

Telegrams, "VERITATEM, BARROW-IN-FURNESS"

Telephone No 127

Miss C. M. Mason,

Scale How,

AMBLESIDE.

Dear Madam,

We are sending you today per parcels post:-

- (1) Cash Book
- (2) Ledger.
- (3) Housekeeping Book (Scale How)
- (4) Housekeeping Book (Fairfield)
- (5) Summary of Petty Cash.
- (6) Paying in Slip Book.
- (7) Practising school counterfoil Receipt Book.
- (8) Envelope containing Income Tax receipts, receipts for Gas and Water, and Receipts for rent and Instalments of Purchase money.
- (9) Copy of Statement we propose sending to the Surveyor of Taxes.

Kindly acknowledge receipt. We will not send the Statements to the Surveyor of Taxes before Saturday in case ~~the~~ there is

W.B.P & C° To Miss C. M. Mason,

25th March 1914 PAGE 2

any point upon which you wish to have further explanation.

You will see that we have increased the amount of cash received on the 22nd April for Parents Union School Fees by 10/- in order to make it agree with the Bank Book.

We do not, however, know the name of the person who paid the 10/-, and shall be glad if you will fill it in *the Cash Book*.

We have entered the sum of £13.6.8 as having been received for Students' Fees on the 11th July. Please fill in the name of the person from whom it was received.

We have also entered a sum ~~of~~ £1.1.0 as received for Parents' Union School Fees on the 31st December, 1913. Please fill in the name of the person from whom it was received.

The receipt for Gas and Water which we are returning to you is for £6.3.8, but the amount entered in the Bank Book is £5.9.5. We have altered the amount in the Cash Book to agree therewith. Is it possible that you have paid the balance of 14/3 in cash?

You will see from the summary at the end of the Cash Book that we have balanced ~~that~~ book with the Bank Books. *also* You will find on page 131 of the Ledger that we have balanced the Income and Expenditure Account for the year.

Yours faithfully,

W.B.Peat Jr

MISS C. M. RABON, "SCALE HOW", ASHFORD.

Summary of Receipts and Expenditure during year ending 31st Dec. 1913.

RECEIPTS.

Fees	£	4	796	13	2
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EXPENDITURE

Rents

Scalé How £227.10.0 (less rent
of Field £15)
Scalé How - Acknowledgement
for Greenhouse
Fairfield

212	10	0
	2	6
45	0	0

257 12 6

Rates, Gas & Water

Scalé How

81	17	0
20	12	6

102 9 6

£ 360 2 0

Less

Portion of above relating to Summer
vacation when Scalé How let
furnished:-

3/5 of £227.10.6 Rent (£85) &
£ 81.17.0 Rates, etc (£10)

48 0 0

£ 312 2 0

52 11 7

Taxes

Provisions, Servants' Wages, Coal, and
Upkeep of House and Garden (less Sales
of Garden Produce, etc.) (A)

1,983 0 7

Salaries, Examination Fees & Lectures,
Books, Printing, Stationery,
Handicrafts, Postages & Petty Expenses (B)

1,153 5 3

Professional Attendance & Accountants
Charges

10 18 8

Profit £ 1,284 15 1

Add

Rent received for letting house furnished
during Summer vacation

130 0 0

Less

Proportion of Tents, Rates,
etc., applicable to same

48 0 0

82 0 0

Interest received on payments made on
account of Purchase money of Scalé How

52 10 0

Bank Interest, less Commission, etc.

3 4 4

137 14 4

Total Net Profit £ 1,432 9 6

PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, ETC.

	A)	£	s	d
Housekeeping, Servants' Wages & Household Utensils		1,495	17	8
Additional Board & Lodgings		77	6	0
Upkeep and Repairs of House & Building, Furniture, etc. £24.10.5 (less Miles £1.0.0)		320	18	3
Coal		13	12	4
Gardener Expenses £9.12.10, less Miles £1.2.6		10	4	
		<hr/>		
		£ 1,983	0	7

PARTICULARS OF EXPENSES, EXHIBITION FEES & TICKETS, BOOKS, PUBLISHING,
STATIONERY, ETC. (B)

	B)	£	s	d
Salaries		774	15	9
Examination Fees & Leagues		168	14	8
Books, Printing, Stationery & Handicrafts		120	15	0
Petty Cash, Postages, etc.		42	17	0
Licenses		2	18	6
Accident, Health & Home Insurance		29	6	8
		<hr/>		
		£ 1,163	5	3

RECONCILIATION STATEMENT.

Cash Balance at 1st January, 1913:-

Cash in Bank on General Account	£	287	11	11
<u>Less</u>				
Due to Bankers on Fairfield Account	£	26	8	11
Due to Housekeeping Account (Scale How)	£	29	10	11
Due to Housekeeping Account (Fairfield)	£	9	13	1
Due to Petty Cash Account	£	14	3	66 2 2½
				171 9 8½

A/c

Net Profit for the year	£	1,422	9	5
<u>Less</u>				
Personal Expenses	£	330	1	7
Subscriptions and Donations	£	80	15	1
Installments of Purchase Money for "Scale How"	£	500	0	0
		810	16	8
		611	12	9

Cash Balance at 31st December, 1913:-

Cash in Bank on General Account	£	859	13	8
Petty Cash in hand		19	10	
<u>Less</u>				
Due to Bankers on Fairfield Account	£	42	10	9
Due to Housekeeping Account (Scale How)	£	82	4	9½
Due to Housekeeping Account (Fairfield)	£	2	15	1
		77	10	7½
		733	2	5½

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GREAT BRITAIN	H. HORN MONGER, LANE, MIDDLESBROUGH, BARROW-IN-FURNESS	LONDON, E.C., YORK, CARDIFF, WINNIPEG, PITTSBURGH, CHICAGO, MILWAUKEE, ST. LOUIS.	SWANSEA, LEEDS, DARLINGTON, MOOSE JAW, KANSAS CITY, ST. JOSEPH, ST. PAUL, MINNEAPOLIS.	GLASGOW, VANCOUVER, SALT LAKE CITY, SPokane, PORTLAND, SAN FRANCISCO.
CANADA	MONTREAL	PARIS		
UNITED STATES OF AMERICA	NEW YORK, BOSTON, PHILADELPHIA, WASHINGTON, NEW ORLEANS.	CAIRO.	ALEXANDRIA.	
FRANCE				
EGYPT				

FT.

W.B. PEAT & Co.

SIR WM B PEAT
G B NANCARROW
F M BAIN
J A FORSTER
R B PETRE
W H PEAT

125, Ramsden Square,
Barrow-in-Furness, 29th April 1914.

Telegrams, "VERITATEM, BARROW-IN-FURNESS"

Telephone No 127

Miss C. M. Mason,

Scale How,

AMBLESIDE.

Dear Madam,

College Accounts.

On the 25th ultimo we sent you a summary of the Receipts and Expenditure during the year ending 31st December, 1913, and the Surveyor of Taxes has accepted the figures contained therein. We now enclose a Statement showing the amount you will have to pay under Schedule "D" (assuming that the rates are not increased in the forthcoming Budget) for the year ending 5th April, 1915.

You are assessed for £3.10.0 under Schedule "B" in respect of a field. On the understanding that this field is used in connection with the school and not for your own private use, the Surveyor has allowed this amount to be deducted from the Schedule "D" Assessment.

We return herewith the form of Income Tax Return, which we have filled up. We shall be glad if you will sign and date the declaration on pages 2 and 3, and thereafter forward the Statement direct to the Assessor of Taxes, Ambleside, in

W.B.P & Co To Miss C. M. Mason

29th April 1914 PAGE 2

the envelope enclosed for that purpose.

You will observe from page 3 of the Return that the figures there are stated to be your total Income from all sources. Of course if you are in receipt of any other Income it should be shown in the Statement.

Yours faithfully,

W.B.P & Co

If you prefer to send the Statement back to us, after it is completed we will forward same direct to the Surveyor of Taxes.

W.B.P & Co

MISS C. M. WISON, SAWIE HOW, ANDRESDEN.

Assessment figure for year ending 5th April, 1915, as agreed
with the Surveyor of Taxes.

School Profits

1911 - As formerly agreed	£709
<u>Less</u> Schedule "I"	<u>3 10/-</u> 706
1912 - As formerly agreed	£174
<u>Less</u> Schedule "B"	<u>3 10/-</u> 1170
1913 - As per W. F. Peat & Co's Statement	£1285
<u>Add</u> Taxes (not includ- ing House Duty £8.9.0)	43
less lesson's own Rent, Board, etc.	<u>100</u> 1428

<u>Less</u> Schedule "B"	<u>3 10/-</u> 1424
	£ 6300

Net Assessment for year 1914/1915

Lessing Furnished	£ 1100
Interest received	£ 82
	£ 56

TAX				
Rate	Amount			
9d	4	1	5	0
1/2	4	15	8	
1/2	3	5	4	
	49	6	0	

MISS C. M. MASON - SCALE HOW, AMBLESIDE.

Summary of Receipts and Expenditure during year ending 31st December, 1916.

RECEIPTS.

Fees	£	s.	d.
	4,003	7	.

EXPENDITURE.

Rents:-

Scale How £227.10.0. less Rent of Field £15	£ 212	10	.
Scale How - acknowledgment for Greenhouse Fairfield	45	2	6
	257	12	6

Rates, Gas & Water

Scale How	£ 78	9	11
Fairfield	18	14	3
	97	4	2

Less

Portion of above relating to Summer
Vacation when Scale How is let
furnished:-

8/52nds of £227.12.6 Rent (£35.0.0)	47	1	6
" " £ 78.9.11 Rates (£12.1.6)	307	15	2

Income Tax (for 2 years)

Provisions, Servants' Wages, Coal & Upkeep
of House & Garden (less Sales of Garden
Produce, &c.)

Salaries, Examination Fees, & Lectures,
Books, Printing, Stationery, Handicrafts,
Postages, & Petty Expenses

Professional Attendance & Accountants'
Charges

Profit	£	s.	d.
	155	7	10

Add

Rent received for letting House furnished
during Summer Vacation £ 130 . .

<u>Less</u>	Proportion of Rents, Rates, &c. applicable to same	£	s.	d.
	47	1	6	
	82	18	6	

Interest received on payments made on
account of Purchase Money of Scale How
Bank Interest, less Commission

£4/10/-	£3/8/11
Interest on War Loan	& Exchequer Bonds
	7 18 11
	200 4 1

Total Net Profit	£	s.	d.
	355	11	11

MISS C.M. MASON, SCALE HOW, AMBLESIDE.

Assessment figure for the year ending 5th April, 1917.

	£	£
<u>SCHOOL PROFITS</u>		
1914, as previously agreed	1,573	
<u>Less</u>		
Schedule "B"	3	1,570
1915, as previously agreed	613	
<u>Less</u>		
Schedule "B"	9	604
1916 as per W. E. Peat & Co's Statement	155	
<u>Add</u>		
Taxes (two years)	423	
<u>Less</u>		
Two years House Duty	19	
Two years Schedule "B"	21	383
Miss Mason's own Rent, Board, etc.	125	663
		3,2837
	x	946
<u>LETTING FURNISHED</u>		83
<u>INTEREST RECEIVED</u>		117
	Total	1,146

x Tax on this amount to be charged at 'Earned' rate.

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(A) SUMMARY OF RECEIPTS.

	£	s.	d.
Students' Fees	2,332	10	.
Parents' Union School	1,130	17	.
Practising School Fees	540	.	.
	£	4,003	7

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, ETC.

Housekeeping, Servants' Wages, & Household Utensils	£	1,624	2	4½
Upkeep & Repairs of House, Buildings, Furniture, &c.		187	3	.
Coal and Coke		165	19	1
Garden Expenses £9.4.6, less Sales £13.0.0	Cr.	3	15	6
	£	1,973	8	11½

(C) PARTICULARS OF SALARIES, EXAMINATION FEES, & LECTURES,
BOOKS, PRINTING, STATIONERY, ETC.

Salaries	£	807	4	6
Examination Fees & Lectures		136	5	6
Books, Printing, Stationery, & Handicrafts		105	3	.
Petty Cash, Postages, &c.		43	5	5½
Licenses		2	11	.
Accident, Health, & House Insurance		28	5	.
<u>Less</u>	<u>£</u>	<u>1,122</u>	<u>14</u>	<u>5½</u>
Sale of Waste Paper		1	13	9
	£	1,121	.	8½

125, RAMSDEN SQUARE,
BARROW-IN-FURNESS.

28th August, 1917.

MISS MASON,

Dr to

W. B. PEAT & CO.

Examining the Books of your College for the
year ending 31st December, 1916, preparing
Income Tax Return, and agreeing same with
the Surveyor of Taxes.

Fee for same £4. 4. 0

Preparing claims for reduction of Income Tax
Assessments for the years 1915/16 and
1916/17 on account of diminution of
Profits, and corresponding with Surveyor
of Taxes thereon, with the following results:-

Year 1915/16 - Relief of £22.13.7 allowed

" 1916/17 do. " 34.16.0 "

Total relief £ 57. 9. 7

Fee for same £2. 2. 0

£ 6. 6. 0

RECEIVED Cheque for £6-6-0



24th October, 1917.

MWH.

MWH .

GREAT BRITAIN	HORNSEY LANE, LONDON, E.C. MIDDLESBROUGH BARROW-IN-FURNESS	YORK CARDIFF	SWANSEA LEEDS DARLINGTON	BIRMINGHAM GLASGOW
CANADA	MONTREAL TORONTO	WINNIPEG MOOSE JAW	CALGARY	VANCOUVER
UNITED STATES OF AMERICA	NEW YORK BOSTON PHILADELPHIA WASHINGTON	NEW ORLEANS PITTSBURGH CHICAGO MILWAUKEE	ST LOUIS KANSAS CITY ST JOSEPH MINNEAPOLIS	DALLAS SALT LAKE CITY PORTLAND SAN FRANCISCO
SOUTH AMERICA	BUENOS AIRES	VALPARAISO	RIO DE JANEIRO	
FRANCE	PARIS			
RUSSIA	PETROGRAD.			
EGYPT	CAIRO	ALEXANDRIA		
INDIA	CALCUTTA			

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W. B. PEAT & Co

SIR W. B. PEAT
G. B. NANCARROW
F. MCBAIN
J. A. FORSTER
R. B. PETRE
W. H. PEAT
R. M. PEAT

W. E. HARDING (AT LEEDS)
E. T. GRANGER (AT CARDIFF)
E. E. MEUDENS (AT BIRMINGHAM)
H. G. HOWITT (AT MIDDLESBROUGH)

125, Ramsden Square,
Barrow-in-Furness, ^{23rd 24th Apr 1917}

Telegrams, "VERITATEM, BARROW-IN-FURNESS"

Telephone No 127

Miss Mason ,
House of Education ,
A M B L E S I D E .

Dear Madam ,

We have now agreed with the Surveyor of Taxes the amended figure for which you are assessable for the year 1917/18, and enclose a Statement showing how that figure is made up. We also send you an amended Statement showing what your liability will be for Tax for the year ending 5th April 1918 if the rates are not increased.

We are glad to inform you that we have been able to induce the Surveyor of Taxes to give you a rebate on your Earned Income in respect of the assessment for the year ending 5th instant. The original assessment was made on the average profits for the three school years ending 31st December 1915, which amounted to £1,187. The Surveyor has now allowed us to take in lieu thereof the average for the three years ending 31st Decr. 1916, which amounted to

955

a difference of

£ 232

which at 3/- per £ (the Earned rate) amounts to

£34.16.0

This

W.B.P. & Co. To Miss Mason.

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23rd
24th April, 1917. PAGE 2.

This amount will be deducted from the second instalment of duty payable by you on the 1st July next.

After considerable trouble we have induced the Surveyor to submit to his head office our claim for a similar reduction in respect of the previous year's assessment. If this claim is admitted you will get a further relief amounting to £22. 13. 7. To enable us to deal with this matter we shall be glad if you will send us the receipt for the sum of £138-16-0, which we think was paid by you about December 1915 or January 1916.

The second instalment of the Tax on Earned Income for the year ending 5th April 1917 (which is payable on 1st July 1917) is as follows:-

Assessment on £1,187 @ 3/-	S.	=	£ 178. 1. 0
<u>Less</u>			
First instalment paid on 1st Dec. 1916			<u>89. 0. 6</u>
<u>Less</u>			89. 0. 6
Rebate to be allowed in respect of Earned Income for year ending 5th April 1917 as mentioned above			<u>34. 16. 0</u>
			<u>£ 54. 4. 6</u>

If the further rebate above referred to is obtained, namely £22. 13. 7, the amount payable on 1st July 1917 will be reduced to £31. 10. 11.

Yours faithfully,

W.B. Peat & Co
R.N.

PIS.CM.67

MISS C. M. MASON.

Income Tax Assessment for year
ending 5th April 1919 .

-
- (1) Press copy of Summary of Receipts & Expenditure during year ending 31st December, 1917
 - (2) Press copy of Statement shewing Assessment figure for year ending 5th April 1919.
 - (3) a. Summary of Receipts.
b. Particulars of Provisions, Servants' Wages, Coal, &c.
c. Particulars of Salaries, Examination Fees and Lectures, Books, Printing, Stationery, etc.
-

MISS C. M. MASON - SCALE HOW, AWBLESIDE.

Summary of Receipts and Expenditure during year ending 31st December, 1917.

RECEIPTS.		£	s.	d.
Fees		4.059	5	6

EXPENDITURE.

Rents:-

Scale How £227.10.0. (less Rent of Field £15.10.0)	£	212	.	.			
Scale How - acknowledgment for Greenhouse	.	2	6				
Fairfield	£	45	.	.	257	2	6

Rates, Gas & Water:-

Scale How	£	76	14	5			
Fairfield	£	22	14	3	99	8	8
					356	11	2

Less

Portion of above relating to Summer Vacation when Scale How is let furnished:- 8/52nds of £227.12.6 Rent £35. 0. 0 8/52nds of £ 76.14.5 Rates &c 11.16. 1	£	46	16	1			
£204-8-2	£	309	15	1			
Income Tax & House Duty £17-11-6	£	213	17	2			
Bank Commission less Interest	£	11	9	7			

Provisions, Servants' Wages, Coal, and Upkeep of House & Garden (less Sales of Garden Produce)

Salaries; Examination Fees & Lectures; Books, Printing, Stationery & Handicrafts, Postages & Petty Expenses	£	2,061	9	2			
	£	1,096	4	.			

Professional Attendance & Accountants' Charges

	£	18	18	.	3,711	13	.
	£	347	12	6			

Add

Rent received for letting House furnished during Summer Vacation	£	130	.	.			
Less	£	46	16	1			

Proportion of Rents, Rates, &c applicable to same	£	83	3	11			
	£	46	16	1			

Interest received on payments made on account of Purchase Money of Scale How £10-3-6	£	97	10	.			
Interest on War Loan & Exchequer Bonds	£	12	2	.	192	15	11
	£	12	2	.			

Total Net Profit	£	540	8	5			
	£	347	12	6			

MISS C. M. MASON - SCALE HOW, AMBLESIDE.

Income Tax Assessment figure for the year ending 5th April, 1919.

SCHOOL PROFITS.

1915, as previously agreed	£	613		£
<u>Less</u>			9	604
Schedule "B"				
1916, as previously agreed	£	737		
<u>Less</u>			10	727
Schedule "B"				
1917, as per W. B. Peat & Co.'s Statement	£	348		
<u>Add</u>			204	
Taxes				
		552		
<u>Less</u>			11	541
Schedule "B"				
<u>Add</u>				
Miss Mason's own Rent & Board	£	150		
do. Medical Attendance			13	163
				704
				3) 2,035
	x			£ 678
				83

LETTING FURNISHEDINTEREST RECEIVED

<u>Less</u>	£	109		£
Amount from which Tax has already been deducted			4	105
	Total			£ 866

X
Tax on this amount to be charged at 'Earned' Rate.

(A)

SUMMARY OF RECEIPTS.

	£	s.	d.
Students' Fees	2,291	11	8
Parents' Union School	1,193	13	10
Practising School Fees	599	.	.
<u>Less</u>	<u>4,084</u>	<u>5</u>	<u>6</u>
Fees returned	25	.	.
	£ 4,059	5	6

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, &c.

Housekeeping, Servants' Wages, & Household Utensils	£ 1,741	14	9
Upkeep & Repairs of House, Buildings, Furniture, &c.	124	9	.
Coal and Coke	203	8	2
£9. 0. 2	£17. 2. 11		
Garden Expenses	Cr 8	2	9
less Sales			
	£ 2,061	9	2

(C) PARTICULARS OF SALARIES, EXAMINATION FEES, & LECTURES,BOOKS, PRINTING, STATIONERY, &c.

Salaries	£	780	2	3
Examination Fees & Lectures	120	19	.	
Books, Printing, Stationery, & Handicrafts	118	10	10	
Petty Cash, Postages, &c.	44	15	10	
Licenses	2	18	6	
Accident, Health, & House Insurance	28	17	7	
	£ 1,096	4	.	

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MISS C. M. MASON - SCALE HOW, AMBLESIDE.Assessment figure for the year ending 5th April, 1918,
as agreed with the Surveyor of Taxes.SCHOOL PROFITS

1914, as previously agreed

Less

Schedule "B"

Excess Profits Duty

1915, as previously agreed

Less

Schedule "B"

1916 as per W. B. Peat & Co.'s Statement

Add

Taxes (two years)

Less

Two years' House Duty

Schedule "B"

Add

Miss Mason's own Rent & Board

Professional Attendance Private

Excess Profits Duty repaid

		£		£
		1,573		
	£ 3	36	39	1,534
		613		
		9		604
		155		
	£ 423			
	£ 19			
	10	29		
		394		
	£ 125			
	17			
	36	178	572	727
				3) 2,865
				x 955
				83
				117
	Total	£ 1,155		

LETTING FURNISHEDINTEREST RECEIVEDx
Tax on this amount to be charged at 'Earned' Rate.

MISS C. M. MASON.

Statement showing liability for Tax during year ending 5. April, 1918,
presuming that the rates remain unchanged.

Assessment for year to 5th April, 1918.

Schedule "A."

	10/-	5/-	£	43	2	6	£	s.	d
Scale How	172	5/-							
do. Garden	4/-	5/-		2	6	.			
do. Land	9	5/-		3	12	3			
Fairfield	14	5/-		5	12	6	54	13	3
	10/-	5/-							
	22	5/-							
	10	3/-	£	1	11	6	1	11	6

House Duty

	207	d.	£	7	15	3	£	s.	d
Scale How	9	9							
Fairfield	45	d.		1	13	9	9	9	.

Schedule "D."

Earned Income (First Instalment)	955	1/6	£	71	12	6	£	177	6	3
Unearned " (House Letting)	83	4/-		16	12	.				
Interest received	117	4/-		23	8	.	111	12	6	

Note:-

The Second Instalment of £71. 12. 6 will be payable on
1st July, 1918.

MISS C. M. MASON.

Statement showing liability for Tax during year ending 5. April, 1918,
presuming that the rates remain unchanged.

Assessment for year to 5th April, 1918.

£ s. d.

Schedule "A".

	10/-	5/-	£	4	3	2	6	
Scale How	172	5/-	£	4	3	2	6	
do. Garden	4/-							
	9	5.-		2	6	.		
do. Land	9.-							
Fairfield	14	5.-		3	12	3		
	10,-							
	22	5/-		5	12	6		54 13 3

Schedule "B".

	10/-	3/-	£	1	1	6	
House Duty	10	3/-	£	1	1	6	1 11 6

House Duty

	207	d	£	7	15	3	
Fairfield	45	d	£	1	13	9	9 9 .

Schedule "D".

Earned Income (First Instalment)	946	1/6	£	70	19	.	
Unearned ' (House Letting)	83	4/-		16	12	.	
Interest received	117	4.-		23	8	.	110 19 .

Assessment for year to 5th April, 1917.Schedule "D".

Earned Income	1187	3.-	£	178	1	.	
Less				89	.	6	
1st Instalment paid 30th Dec. 1916							
2nd Instalment due to be paid 1st July, 1917							89 . 6
Excess Profits Duty	36						
This amount was deducted in arriving at the average for the above year, and the tax on one-third of the amount will therefore have to be repaid	=	12	3.-				1 16 .
			£	267	9	3	

Note:-

The Second Instalment of £70-19-0 (being 1.6 per £ on £946) will be payable on 1st July, 1918.

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MISS. C. M. MASON.

Income Tax Assessment for year
ending 5th April, 1918.

-
- (1) Press copy of Summary of Receipts & Expenditure during year ending 31st December, 1916.
 - (2) Press copy of Statement shewing Assessment figure for year ending 5th Apr. 1918.
 - (3) a. Summary of Receipts.
b. Particulars of Provisions, Servants' Wages, Coal, &c.
c. Particulars of Salaries, Examination Fees and Lectures, Books, Printing, Stationery, etc.
-

MISS C. M. MASON - SCALIE HOW, ANDERSTON.
Summary of Receipts and Expenditures during year ending 1st December, 1918.

<u>RECEIPTS.</u>	£ s d
Post	1,356 5 .
<u>EXPENDITURE.</u>	
Rents:-	
Scalie How £227.10.0 (less Rent of Field £16.)	£ 211 10 .
Scalie How - acknowledgment for Greenhouse.	0 6 .
Fairfield.	45 . .
Rates, Gas & Water:-	256 12 6
Scalie How	84 17 10
Fairfield	64 6 .
Less	109 4 4
Proportion of above relating to Summer Vacation when Scalie How is let furnished:- 5/52nds of £227.12.6 Rent = £ 39 7 0 5/52nds of £ 84.17.10 Rates = £ 1 1 3	48 1 3
Second Tax	17 15 7
House Duty	10 17 7
Bank Commission	0 11 2
Less Interest	0 6 .
Provisions, Servants' Wages, Coal and keep of House & Garden (less Sales of Garden Produce)	2.01 11 2
Salaries, Examination Fees & Lectures; Books, Printing, Stationery & Handicrafts, Postages & Petty Expenses	1,105 10 10
Accountants' Charges.	7 7 .
Add	3,610 4 0
Rent received for letting House furnished during Summer Vacation	130 . .
Less	
Proportion of Rents, Rates, Etc. applicable to same.	28 1 3
Interest received on payments made on account of Purchase Money of Scalie How	81 18 9
Interest on War Loan	47 10 .
Total Net Profit.	209 7 1

NOTE. All war receipts during the war, or sale of Tents, and ship has been treated as a Capital Realisation.

GREAT BRITAIN	II. IRONMONGER LANE, LONDON E.C. MIDDLESBROUGH BARROW IN FURNESS YORK	CARIFIE, SWANSEA LEEDS.	DARLINGTON, BIRMINGHAM, SHEFFIELD.	GLASGOW, MANCHESTER, NOTTINGHAM
SOUTH AMERICA	BUENOS AIRES.	VALPARAISO	RIO DE JANEIRO.	
RUSSIA	PETROGRAD.			
HOLLAND	ROTTERDAM.			
EGYPT	CAIRO.	ALEXANDRIA.		
INDIA	CALCUTTA.			
FRANCE	PARIS.	MARSEILLES.		
CANADA	MONTREAL. TORONTO.	WINNIPEG. MOOSE JAW.	CALGARY.	VANCOUVER.
UNITED STATES OF AMERICA	NEW YORK. BOSTON. PHILADELPHIA. WASHINGTON.	PITTSBURGH. CHICAGO. MILWAUKEE.	ST LOUIS. KANSAS CITY. DETROIT. MINNEAPOLIS.	DALLAS. SALT LAKE CITY. PORTLAND. SAN FRANCISCO.
AGENCIES IN				

W. B. PEAT & CO

SIR WM B PEAT
G B MANGARROW
F MCBAIN
J A FORSTER
R B PETRE
W H PEAT
R M PEAT
H G HOWITT
E MALONEY

W E HARDING AT LEEDS
E T GRANGER AT CARDIFF
E E MEUGENS AT BIRMINGHAM
G L THOMAS AT DARLINGTON
W H LOXLEY AT SHEFFIELD
J T RANKIN AT GLASGOW

125 Ramsden Square
Barrow-in-Furness 19th July 1920

Telegrams "VERITATEM, BARROW IN FURNESS" Telephone No 127

Miss Mason,

House of Education,

AMBLESIDE,

Dear Madam,

We enclose herewith the following statements:-

- (1) Summary of Receipts & Expenditure during year ending 31st December, 1919.
- (2) Statement showing Assessment figure for year ending 5th April, 1921.
- (3) (a) Summary of Receipts, (b) Particulars of Provisions, and (c) Particulars of Salaries.

Our Computation of your liability for 1919/1920 is agreed by the Kendal Inspector of Taxes.

We have this year again made a claim to have the Income received from letting the house furnished treated as Earned Income, but regret that the Inspector would not allow this. We have, however, been able to get the Repairs and Upkeep of the house deducted from the rent which you receive

for

W.B.P. & CO. To

Miss Mason.

19th July 1920. PAGE 2.

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for letting the house, which means that this year £20 will
be assessed at the Earned rate instead of at the Unearned rate.

Yours faithfully,

W.B.Pearce

MWH.

Mr G. M. LIONE Scale How Ambleside

Summary of Receipts & Expenditure during year ending 31st Decr., 1900.

RECEIPTS.

Feess	£16.4.5	£	19	19	.	£	8.	0
Bank Interest	less Interest & Commission £11.10.5		5	4	.	5	04	7

EXPENDITURE.

Sente:-	£77.10.0							
Scale How (less Rent of Field £16)	£ 11.10							
Scale How - Acknowledgment for Greenhouse	. .	6						
Fairfield	55					266	12	6
Rates, Gas & Water:-								
Scale How	2 96	9	4					
Fairfield	2 88	12	1			125	8	4
						397	. 10	

LessProportion of Above relating to Summer
Vacation when Scale How & Fairfield are
let furnished:

1/52nds of £28.1.6. Rent	£ 43	3	7			62	15	6
1/52nds of £175.0.0. Rates	£ 17	5	11					

£ 16.4.5.	£ 5.2.0					329	5	4
Income Tax	House Duty					155	10	2

Interest of House & Garden (less Sales of Garden Produce), Provisions, Servants' Wages, Coal, &c.	£ 3,021	13	8					
--	---------	----	---	--	--	--	--	--

Less								
------	--	--	--	--	--	--	--	--

Proportion of Repairs of House Buildings & Furniture relating to Summer Holidays when Scale How & Fairfield are let furnished								
1/52nds of (£680 - £109)	£ 80			13	13	2		

- £579								
--------	--	--	--	--	--	--	--	--

Salaries, Examination Fees & Lectures Books Printing, Stationery & Handicrafts, Postages & Petty Expenses	£ 352	13	6					
Legal Expenses	43	8	.					

						Profit		
						100	0	0

Add								
Rent received for letting houses furnished during Summer Vacation								

	£	16						

Less								
------	--	--	--	--	--	--	--	--

Proportion of Rents Rates, &c. attributable to same	£ 6	15	6					
Proportion of the same attributable to Scale How	15	15	6					

Interest received or Payments made on account of purchase Money of Scale How	£ 7	10						
Interest on War Loan	10	5	2					

	£	16						

	£	16						

1772

MISS G. M. MASON SCALB BOW ABBEY,

Income Tax Assessment figure for year ending 5th April, 1919.

SCHOOL PROFITS

1917 as previously agreed	£	715	3
<u>Less</u>		11	
Schedule "B"			705
1918 as previously agreed	£	1,051	
<u>Less</u>		10	
Schedule "B"			1,041
1919 as per W. B. Peat & Co's Statement	£	290	
<u>Add</u>			
Taxes	£	246	
Legal Expenses re purchase of property	£	43	
Additional Pianos	£	100	
	£	6	
<u>Less</u>		11	
Schedule "B"			677
<u>Add</u>			
Miss Mason's Rent & Board	£	150	3
	£	11	827
	£		572
	£		857
	£		64
	£		103
	£		1,029

* Tax on this amount to be charged at "earned" Rate. *W.M.S.*

(A)

SUMMARY OF RECEIPTS.

	£	s	d.
Students' Fees	2,301	10	.
Parents' Union School	1,860	9	.
Practising School Fees	1,010	.	.
	£	5,199	12

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, &c.

Housekeeping, Servants' Wages, & Household Utensils	£ 2,170	16	4½
Upkeep & Repairs of House, Buildings, Furniture, &c.	687	12	10
Coal & Coke	163	18	4
Garden Expenses	£ 66.13.2	£ 27.7.6	Cr.
	Less Sales	14	4
	£	3,021	13
			2½

(C) PARTICULARS OF SALARIES, EXAMINATION FEES & LECTURES, BOOKS,
PRINTING, STATIONERY, &c.

Salaries	£	881	17	2
Examination Fees & Lectures	161	10	6	
Books, Printing, Stationery & Handicrafts	193	.	6	
Petty Cash, Postages, &c.	63	5	1½	
Licenses	2	18	6	
Accident, Health & House Insurance	30	1	2	
	£	1,352	13	6½

67879

MISS C. M. MASON.

Income Tax Assessment for year
ending 5th April, 1921,

- (1) Summary of Receipts & Expenditure during year ending 31st December, 1919.
- (2) Statement showing Assessment figure for year ending 5th April, 1921.
- (3) a. Summary of Receipts.
b. Particulars of Provisions, Servants' Wages, Coal, &c.
c. Particulars of Salaries, Examination Fees and Lectures, Books, Printing, Stationery, &c.

MISC C. M. MASON - SCALE HOW, AMBLESIDE.

Income Tax Assessment figure for the year ending 5th April, 1920

SCHOOL PROFITS.

1916, as previously agreed

Less
Schedule "B"£ 717
10 727

1917, as previously agreed

Less
Schedule "B"715
11 704

1918, as per W.B. Feat & Co's Statement.

Add
Taxes£ 717
186
901
10 801Less
Schedule "B"150 1,041
5) 2,472

£ 824

LETTING FURNISHED

82

INTEREST RECEIVED.110
£ 1,016

(A)

SUMMARY OF RECEIPTS.

	£	s	d
Students' Fees	2,025	18	4
Parents' Union School	1,49	13	0
Practising School Fees	956	15	4
	4,476	5	.

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, &c.

Housekeeping, Servants' Wages, & Household Utensils	1,72	11	0
Upkeep & Repairs of House, Buildings, Furniture, &c.	15	.	1
Coal and Coke.	14	19	5
Garden Expenses less Sales	10.16.2	25.16.3	
	Cm	7	1
	9,01	11	2

(C) PARTICULARS OF SALARIES, EXAMINATION FEES, LECTURES,
BOOKS, PRINTING, STATIONERY, &c.

Salaries.	76	7	1
Examination Fees & Lectures.	111	12	6
Books, Printing, Stationery & Handicrafts.	150	13	6
Petty Cash, Postages, &c.	57	2	1
Licenses	2	18	6
Accident, Health & House Insurance.	98	1	0
	1,105	10	10

Mrs C. M. MASON.

Income Tax Assessment for year
ending 5th April 1920.

-
- (1) Summary of Receipts & Expenditure during year ending 31st December 1919.
 - (2) Statement shewing Assessment figure for year ending 5th April 1920.
 - (3) a. Summary of Receipts,
b. Particulars of Provisions, Servants' Wages, Coal, &c.
c. Particulars of Salaries Examination Fees and Lectures, Books, Printing, Stationery, etc.
-

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GREAT BRITAIN		FRANCE		EGYPT		SOUTH AMERICA		UNITED STATES OF AMERICA	
BARROW-IN-FURNESS	MANCHESTER	PARIS	BELGIUM	ALEXANDRIA	BUENOS AIRES	ROSARIO	BOSTON	NEW YORK	
BIRMINGHAM	MIDDLESBROUGH	NOTTINGHAM	BRUSSELS	CAIRO	MONTEVIDEO	SAO PAULO	CHICAGO	PHILADELPHIA	
CARDIFF	SHEFFIELD	HOLLAND	ROTTERDAM	JOHANNESBURG	PIO DE JANEIRO	VALPARAISO	CLEVELAND	PITTBURG	
DARLINGTON	SWANSEA	INDIA	CALCUTTA	MEXICO CITY	MONTREAL	VANCOUVER	DETROIT	ST LOUIS	
GLASGOW	YORK	CAMBORNE	CAWNPORE	TORONTO	TORONTO	WINNIPEG	LOS ANGELES	SAN FRANCISCO	SEATTLE

W.B. PEAT & CO

SIR WM B PEAT CVO	SIR W. HARRY PEAT, K BE
G B NANCARROW	R M PEAT
F MC BAIN	H G HOWITT
J A FORSTER	E MALONEY
R B PETRE	E T GRANGER
<i>W E HARDING (AT LEEDS)</i>	
<i>E E MEUGENS (AT BIRMINGHAM)</i>	
<i>G L THOMAS (AT DARLINGTON) MIDDLESBROUGH</i>	
<i>J T RANKIN (AT GLASGOW)</i>	
<i>W H LOXLEY (AT SHEFFIELD)</i>	
<i>A W GOW (AT DARLINGTON)</i>	
<i>E HUNTER (AT LEEDS)</i>	

TELEPHONE NO
127
TELEGRAMS
"VERITATEM, BARROW-IN-FURNESS"

125, RAMSDEN SQUARE,
BARROW-IN-FURNESS,

13th April, 1922.

4 Encls.

Miss Mason,

House of Education,

A M B L E S I D E .

Dear Madam,

We have pleasure in enclosing herewith the following

Statements:-

- (1) Summary of Receipts & Expenditure for year to 31st December, 1921.
- (2) Particulars of (a) Receipts, (b) Provisions, Servants' Wages, Coal, &c. (c) Upkeep & Repairs of House Buildings, Furniture & Gardens, (d) Salaries, Examination Fees & Lectures, Books, Printing, Stationery, &c.
- (3) Income Tax Computation for 1922/23.
- (4) Income Tax payable for year ending 5th April, 1923, showing the instalments payable on 1st January, 1923 and 1st July, 1923.

Kindly acknowledge receipt.

The Statement No. 4 will enable you to check the Demand Notes which you will receive in January and July, 1923.

With

W.B.P & Co To Miss Mason.

13th April, 1922. PAGE 2.

With reference to our letter of the 31st ultimo,
we have now arranged with the Inspector of Taxes that the
reduction of the Assessment for year to 5th April, 1922, viz:
£29-8-0, will be deducted from the instalment of Tax due on
1st July next.

Yours faithfully,

W.B.Pearce

IP 35 CMC 69

REGD. NO. 10000 - REGD. NO. - ADDRESS,
SUMMARY OF INCORPORATION AND OTHER DOCUMENTS ON FILE AT THE PLATE DEPARTMENT, 1921.

Bank Interest	Bank Commission		7,172	14	1	
			12	13	1	7,185

Lutjens, Guido Weber -

Bonds how
Fairfield

Introduction

Dr Balance of purchases money of Books Nos	227	10	-	
Creditors on Switzerland	50			253 10

**Sept - Acknowledgment For Greenhouse
(Early Law)**

Upkeep of houses & gardens (less sale of
Garden products) 706 3

ment received on 21st

Tome

Proportion of above relating to Summer Vacation when both new & Fairfield are last furnished

Income Tax House Duty 264 4 1

Division, Services, Regd., Govt., &c.

Books, Tracts, Bibles, Manuscripts, etc.

三

~~not received for testing
LEADS ENTHUSED DURING
SUMMER VACATION~~

Proportion of water, Gas,
water, heat & Electric to
House applicable to case

Interest on War Loan 10 5 2 111 10 2 209 15 11

(248) 82 P.M.
07442

P36cmc64

1900-01. N. BACHE.

<u>BULLOCK & CO. JOURNAL.</u>	d.	s.	d.
Students' Fees	3,393	8	.
Parents' Union School	2,104	11	1
Practising School Fees	1,675	15	.
	£	7.172	14
			1

<u>EXTRAORDINARY & CASH EXPENSES, 1900-01. N. BACHE.</u>	d.	s.	d.
Housekeeping, Servants' wages & Household Utensils	2,599	3	2
Gas & Coke	241	15	2
	£	2.840	15
			4

<u>GENERAL EXPENSES OF TEACHERS, OFFICERS, STAFFERS & CLERKS.</u>	d.	s.	d.
Books New	639	19	9
Fairfield	145	16	10
Garden Expenses	100	Sales	
	£	796	2
			7

<u>EXTRAORDINARY & CASH EXPENSES, 1900-01. N. BACHE.</u>	d.	s.	d.
Salaries, Exemption Fees, Lectures, &c.	1,619	15	.
Books, Printing, Stationery & Manuscripts	361	15	6
Postage, Cash, Postages, &c.	87	5	10
Licences	2	12	6
Accident, Health & Fire Insurance	52	8	4
	£	2,133	17
			2

10/ 42 Post etc
1/4/02M.
5/4/02

LINDSAY, G. J., LADY

210000, 5000 - 10000 - 23.

Year to 31st December, 1920 (as before)

Add

Agent charged

LADY

Schedule "A"

8	827		
8	197	10	
	166		26
8	853		

Year to 31st December, 1921 (as before)

Less:

Fairfield & 6c

Schedule "A" Scale now 196

" "B"

8	936		
8	255		
	10		
8	266		

Proportion for 44 weeks

= 225

705

Year to 31st December, 1921:-

Profit on our accounts

Add

Income Tax

Interest on Mortgages

204.10.0

Proportion for 44 weeks

222

LINDSAY's Agent & Board

150

1,463

Less

Fairfield & 6c

Schedule "A" Scale now 196

" "B"

8	256		
8	10		
8	266		

Proportion for 44 weeks

225

1,238

2,795

Average

8

952

Furnished Letting

As per Accounts

Add

Proportion of Mortgage Interest

8	98		
	41		
8	139		

8	41		
8	98		

Interest on our accounts

10

(P.D) W.B. Peat Jr.
10/4/2210
5/4/22.

MISSISSIPPI,
INCOME TAX PAYABLE FOR YEAR ENDING 31st MARCH, 1925.

		Assessment	Rate of Tax.	Total Tax payable.	1st Instal- ment due on 1st July 1925.	2nd Instal- ment due on 1st July 1925.	
		£	s	d	£	s	d
<u>SCHEDULE "A"</u>							
Sale How	17	10	.	0	.	51	15
do. - Gardens	9	7	.	6	.	8	15 2
do. - Land	1	9	.	6	.	2	6 8
Fairfield	60	8	.	6	.	18	8
						76	19 8
						38	9 7
						38	9 7
<u>SCHEDULE "B"</u>							
HOUSE DUTY	9	10	.	6	.	2	17 4
Sale How	207	.	.	9	.	7	15 3
Fairfield	45	.	.	4	.	15	.
do.	27	.	.	3	.	6	9
do. 15 @ 9d. to	135	.	.	5	.	18	9
do. 15 @ 9d.	75	.	.	5	.	9	15 9
						9	15 9
<u>EARNED INCOME</u>							
Less	932	.	.				
1/10th Allowance	93	.	.				
Less	839	.	.				
Apartment	135	.	.				
	70	.	.				
	225	.	.	3	.	33	15
	79	.	.	6	.	14	18
						177	9
						88	17 6
						88	17 6
<u>UNEARNED INCOME</u>							
Furnished Letting	98	.	.	6	.	29	8
Interest	10	.	.	6	.	3	.
						32	8
						32	8
<u>TOTAL TAX PAYABLE</u>							
						199	8 11
						170	16
						108	12 7

M.M.H.
17/1/25.

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MISS G. M. MASON.

Income Tax assessment for year
ending 5th April, 1923.

- (1) Summary of Receipts & Expenditure during year ending 5th December, 1921.
- (2) Statement showing Assessment figure for year ending 5th April, 1923.
- (3) a. Summary of Receipts.
b. Particulars of Provisions
 Servants' Wages, Coal,
 &c.
c. Upkeep & Repairs of
 House, Buildings,
 Furniture & Gardens.
d. Particulars of Salaries,
 Examination Fees &
 Lectures, Books, Printing,
 Stationery, &c.
- (4) Statement showing Income
 Tax payable for year to
 5th April, 1923.